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Review of the efficiency of the administrative and financial functioning of the United Nations

Review of the experience of the utilization of the contingency fund

Report of the Secretary-General

Summary

The present report has been prepared pursuant to resolution 61/254, by which the General Assembly requested the Secretary-General to review the experience of the utilization of the contingency fund and to report thereon to the General Assembly at its sixty-second session. Accordingly, information is provided herein on the experience of the utilization of the contingency fund since its inception.

Under the arrangements set out in resolutions 41/213 and 42/211, no predetermined level exists for the contingency fund; instead, a percentage is proposed by the Secretary-General for application to the programme budget outline amount. At the time of approving the outline, the General Assembly also approves the percentage, thereby determining the level of the contingency fund. While a review of the experience of recent bienniums does not indicate that a change to these arrangements is required, careful consideration must continue to be given to the appropriate size of the contingency fund as a critical element of the overall budget level established in the context of each budget outline. Depending on the finalization of proposals and on decisions to be taken by the General Assembly, potential charges to the contingency fund for the biennium 2008-2009 may exceed the level of $31.5 million established in resolution 61/254. Consideration should be given to whether the level of the contingency fund for the biennium 2008-2009 should be increased.

* A/62/150.

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I. Introduction

1. In the context of the proposed programme budget outline for the biennium 2008-2009 (A/61/576), the Secretary-General recalled the experience of recent bienniums with regard to the contingency fund, in particular the increasing occurrence of situations where potential charges exceed the balance available within the contingency fund. Accordingly, the Secretary-General invited the General Assembly to take into account that recent experience in establishing the contingency fund for the biennium 2008-2009, and recommended that the level be set at 1.35 per cent, which would reflect an upward adjustment of 0.6 per cent from the level of 0.75 per cent approved for previous bienniums.

2. By its resolution 61/254, the General Assembly decided that the contingency fund shall be set at the level of 0.75 per cent of the preliminary estimate for the biennium 2008-2009. By the same resolution, the General Assembly also requested the Secretary-General to review the experience of the utilization of the contingency fund and to report thereon to the General Assembly at its sixty-second session. The present report is submitted pursuant to that request.

II. Background

3. The creation of a contingency fund was decided on by the General Assembly in annex I of its resolution 41/213 on the review of the efficiency of the administrative and financial functioning of the United Nations. Paragraph 8 of annex I reads:

> The programme budget shall include a contingency fund expressed as a percentage of the overall budget level, to accommodate additional expenditures relating to the biennium derived from legislative mandates not provided for in the proposed programme budget or, subject to the provisions of paragraph 11 below, from revised estimates.

Paragraph 9 reads:

> If additional expenditures, as defined in paragraph 8 above, are proposed that exceed resources available within the contingency fund, such additional expenditures can only be included in the budget through redeployment of resources from low-priority areas or modifications of existing activities. Otherwise, such additional activities will have to be deferred until a later biennium.

4. Following the adoption of resolution 41/213, the Secretary-General reported on questions relating to the programme budget: inflation and currency fluctuation, and the level of the contingency fund (A/42/225 and Add.1). In that context, it was noted that past experience in respect of programme budget implications and revised estimates, while useful, cannot be used as a basis for determining the level of the contingency fund (A/42/225, para. 34). The Secretary-General also indicated that the establishment of such a level cannot be done on a scientific basis and must, in the final analysis, be judgmental. On the basis of the information available at that time, it was noted that a contingency fund based on a level of 0.75 per cent appeared reasonable for the forthcoming biennium. While no set percentage was specified for the contingency fund, the General Assembly, in the annex to resolution 42/211, set

out modalities relating to the criteria for use, the period covered and pattern of use, and the operation of the contingency fund. Paragraph 1 of section C provides that in the off-budget year, the General Assembly would decide on the size of the fund in accordance with the provisions of annex I to its resolution 41/213. Paragraph 1 of section A of annex I to resolution 41/213 provides that, in off-budget years, the Secretary-General shall submit an outline of the programme budget for the following biennium, which shall contain an indication of, inter alia, the size of the contingency fund expressed as a percentage of the overall level of resources.

III. Experience

5. The present section addresses the experience related to the size of the contingency fund, the utilization of the contingency fund and the application of alternatives in cases where it is not possible to finance all or part of the additional requirements from the fund.

Size of the contingency fund

6. Against the background set out above, the Secretary-General submitted, in document A/43/524, the first proposed budget outline. In addressing the level of the contingency fund for the related biennium, the Secretary-General recalled that in his report on the contingency fund (A/42/225), it had been observed that a contingency fund amounting to 0.75 per cent of the budget appeared reasonable for the forthcoming biennium. It was noted that that level of contingency had been neither approved nor rejected in principle by the Assembly, and, under the circumstances, it was proposed that the rate of 0.75 per cent should be adopted for the biennium 1990-1991 on the understanding that the Assembly should continue to keep under review the appropriateness and adequacy of that level.

7. In its resolution 43/214, the General Assembly set the level of the contingency for the biennium 1990-1991 at 0.75 per cent of the preliminary estimate for the biennium, i.e., $15 million. Since then, the size of the contingency fund has always been set by the General Assembly at the same percentage (0.75) of the overall level of resources approved in the context of the budget outline. At the same time, it should be noted that the level proposed by the Secretary-General has not always been 0.75 per cent of the preliminary estimate. Taking into account information available at the time of submission of specific budget outline proposals, the Secretary-General has proposed levels lower or higher than 0.75 per cent, as follows:

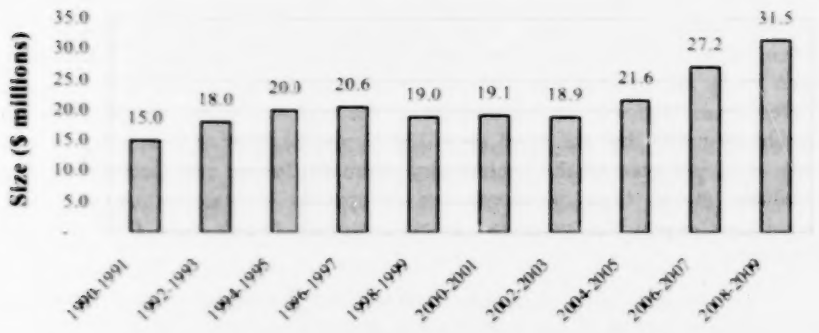
(a) In proposing a budget outline and contingency fund level for the biennium 1998-1999, it was noted that in the first year of the 1996-1997 biennium, the level of drawdown against the contingency fund, which for 1996-1997 was set at $20.6 million, had been $1.1 million. It was therefore recommended that the level be set at 0.25 per cent for the biennium 1998-1999, representing $6 million (A/51/289);

(b) In proposing a budget outline and contingency fund level for the biennium 2008-2009, it was noted that the experience of recent bienniums reflected the increasing occurrence of situations where potential charges exceeded the balance available within the contingency fund. Accordingly, it was recommended that the

contingency fund be set at a level of 1.35 per cent, or $55.9 million, for the biennium 2008-2009 (A/61/576).

8. While the percentage applied in arriving at contingency fund levels has remained the same (0.75 per cent), the actual nominal level of the fund has varied with the size of the approved outline amount. At times, the application of the 0.75 per cent figure to the approved outline amount has resulted in a contingency fund level lower than that approved for the preceding biennium. For the biennium 1998-1999, the contingency fund was established at $19 million, compared with $20.6 million for the biennium 1996-1997. Similarly, for the biennium 2002-2003, the contingency fund was established at $18.9 million, compared with $19.1 million for the biennium 2000-2001. In general, however, the contingency fund level has trended upwards since the inception of the fund. The current nominal level of the fund ($31.5 million for the biennium 2008-2009) is twice the initial nominal value at the time of establishment of the fund ($15 million for the biennium 1990-1991). The upward trend in the contingency fund level largely reflects significant inflationary provisions approved within underlying budget levels over the two decades since the establishment of the fund. Budget levels also reflect General Assembly action to adjust provisions for the implementation of legislative mandates during this period. Notably, regular budget requirements for 32 budget sections for the biennium 1990-1991 now cover 35 budget sections, reflecting a range of adjustments, including the establishment in 1994 of the Office of Internal Oversight Services, in 2002, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and in 2005 of the Department of Safety and Security. The following figure provides information on the size of the contingency fund since its establishment:

Size of the contingency fund



Utilization of the contingency fund

9. Detailed information about the utilization of the contingency fund since its creation follows:

Biennium	*Size ($ millions)*	*Percentage of preliminary estimate*	*Utilization estimates ($ thousands)*	*Utilization estimates (per cent)*
1990-1991	15.0	0.75	11 781.3	78.7
1992-1993	18.0	0.75	6 291.9	35.0
1994-1995	20.0	0.75	18 484.7	92.5
1996-1997	20.6	0.75	5 241.8	25.2
1998-1999	19.0	0.75	3 692.2	19.5
2000-2001	19.1	0.75	18 875.7	99.0
2002-2003	18.9	0.75	18 868.8	100.0
2004-2005	21.6	0.75	13 745.2	63.4
2006-2007[a]	27.2	0.75	26 562.7	97.8
2008-2009[a]	31.5	0.75		

[a] Based on charges approved to date.

10. As can be seen from the above, the utilization of the contingency fund has ranged from 19.5 per cent for the 1998-1999 biennium — the biennium for which the Secretary-General proposed a reduction in the level — to almost full utilization in the 2002-2003 biennium. It can reasonably be argued that the degree of utilization of the contingency fund for a particular period should be viewed in the context of the situation at that time. For example, in reporting on the contingency fund (see A/48/281, para. 11), the Secretary-General provided the following analysis:

> The reduced recourse to the contingency fund at the forty-seventh session of the General Assembly, compared with the corresponding experience at the forty-fifth session, should be seen in the context of the rather special situation in place. As a result of the reorganization of the Secretariat and the related new treatment of vacancies, additional staff requirements that would normally have been requested in the context of revised estimates or statements of programme budget implications were covered to an unusual extent through temporary redeployment of posts. In addition, the Advisory Committee on Administrative and Budgetary Questions recommended deferral of action on significant financial requests to the resumed forty-seventh session of the General Assembly. At the resumed session, increased resources for several new activities were offset by reductions related to abolition of high-level posts, all in the framework of the revised estimates relating to the second phase of the restructuring of the Secretariat.

11. Further to the analysis provided above, and given the limited experience available, it was noted at that time that the level and operation of the contingency fund appeared to be satisfactory and not in need of adjustment (A/48/281, para. 13). That observation appears to be applicable also to the first decade of operation of the contingency fund, during which the level of the fund was sufficient to cover all charges (see also para. 7 (a) above).

12. As regards more recent experience, it has already been noted above that the contingency for the biennium 2002-2003 was almost fully utilized. For the biennium 2004-2005, a consolidated statement of programme budget implications and revised estimates falling under the guidelines for the contingency fund was issued (A/C.5/58/34). The statement indicated that those items amounted to $23 million and exceeded by $1.4 million the approved level of the contingency fund of $21.6 million. While at that point formal action was yet to be taken with regard to the approval of the specific programme budget implications and revised estimates, suggestions were made for consideration, so that the overall level of charges would be within the level of the contingency fund. Due consideration was given to section B of the annex to resolution 42/211 concerning the period covered and pattern of use of the contingency fund. Accordingly, it was recognized that prudent use of the fund requires that it should not be exhausted before the end of the period of use, but that no predetermined proportion for a given year should be set. The related suggestions reflected relevant recommendations of the Advisory Committee on Administrative and Budgetary Questions, and took into account the need to ensure an available balance of contingency fund resources to support such initiatives as the General Assembly might approve during the resumed part of its fifty-eighth session and during its fifty-ninth session.

13. The related General Assembly action in December 2003 prevented the possibility of the fund being exhausted prior to the start of the 2004-2005 biennium. In this regard, requirements that were not approved included, inter alia, provisions for the publication of the *Repertory of Practice of United Nations Organs* (amounting to $2.4 million, as detailed in the programme budget implications of the report of the Special Committee on the Charter of the United Nations and on the Strengthening of the Role of the Organization (A/C.5/58/18)) and for more predictable and adequate conference services for the meetings of regional and other major groupings of Member States (amounting to $8.0 million, as detailed in the report of the Secretary-General (A/58/397)). Following a review by the General Assembly of the consolidated statement, and related decisions on programme budget implications and revised estimates in December 2003, a balance of $11.3 million remained in the contingency fund for the biennium 2004-2005 as at 23 December 2003 (resolution 58/272). Following further action by the General Assembly, the balance available in the contingency fund amounted to $7.9 million, as noted in resolution 59/276 of 23 December 2004.

14. For the biennium 2006-2007, the balance available in the contingency fund amounts to $637,300, as noted in resolution 61/252. While no additional charges to the contingency fund have been approved since the end of the sixtieth session, a significant level of additional requirements would be handled as detailed below. Notably, the approval of requirements outside the provisions of the contingency fund, although normally chargeable to the contingency fund, for the present biennium represents a material departure from the framework established by resolution 41/213. In particular:

(a) Requirements in excess of $50 million have already been approved outside the contingency fund for the implementation of reform-related proposals as follows:

(i) The sum of $44.3 million for the 2005 World Summit Outcome (see resolutions 60/246 and 60/247);

(ii) The sum of $4.6 million for the "Investing in the United Nations" initiative (see resolution 60/283);

(iii) The sum of $4.9 million for the "Investing in people" initiative (see resolution 61/244);

Further, in approving updated terms of reference for the Independent Audit Advisory Committee, the General Assembly also approved additional requirements for 2007 amounting to $327,800 (net of staff assessment) (see resolution 61/275);

(b) Requirements amounting to $28.6 million were approved as commitment authority for the 2006-2007 biennium related to additional office space for the Office of the United Nations High Commissioner for Human Rights, standardized access control, the renovation of the residence of the Secretary-General and the financing of the International Research and Training Institute for the Advancement of Women;

(c) Requirements totalling $7 million will be accommodated to the fullest extent possible and as necessary in the context of performance reports. The annex of the present report provides detailed information on decisions taken in that regard.

15. For the biennium 2008-2009, a contingency fund of $31.5 million was established by resolution 61/254. It should be noted that, on the basis of information available at this stage, and depending on the finalization of proposals and on decisions to be taken by the General Assembly, potential charges to the contingency fund for the biennium 2008-2009 may exceed the $31.5 million established by resolution 61/254. Potential charges can be summarized as follows:

(a) Requirements totalling in excess of $10 million relate to reports already issued for transitional arrangements for the United Nations system of administration of justice (see A/61/891) ($7,209,200); resolutions adopted by the Human Rights Council at its fourth session, in 2007 (see A/61/530/Add.3) ($74,300); and Human Rights Council decision 3/104 (A/62/125) ($3,328,600). Further, in approving updated terms of reference for the Independent Audit Advisory Committee, the General Assembly also approved additional requirements for 2007 amounting to $327,800 (net of staff assessment), which would need to be taken into account, on a full cost basis, for the biennium 2008-2009 (see resolution 61/275);

(b) Significant programme budget implications, estimated at $23 million, are under consideration by relevant subsidiary intergovernmental bodies relating to the institution-building of the Human Rights Council and the extension of meeting time of the Committee on the Elimination of Discrimination against Women;

(c) A number of other reports to be considered by the General Assembly may have implications for the biennium 2008-2009, including the implementation of an enterprise resource planning system, enterprise risk management, an internal control framework, results-based management, an accountability framework, arrangements for business continuity and disaster recovery, pandemic influenza preparedness, resolutions and decisions of the Economic and Social Council, administrative expenses of the United Nations Joint Staff Pension Fund and the strengthening of the United Nations system of administration of justice.

16. General Assembly decisions relating to those requirements, as well as to other applicable revised estimates and programme budget implications, will be considered

during the latter part of the sixty-second session in the context of the consolidated report on charges to the contingency fund for the biennium 2008-2009.

Application of alternatives in cases where it is not possible to finance all or part of the additional requirements from the fund

17. In reviewing the recent experience of the contingency fund, it is also relevant to recall the provisions of General Assembly resolutions for dealing with cases where it is not possible to finance all or part of the additional requirements from the fund. Under the terms of resolution 41/213, if additional expenditures are proposed that exceed resources available within the contingency fund, such additional expenditures can be included in the budget only through the redeployment of resources from low-priority areas or the modification of existing activities. Otherwise, such additional activities will have to be deferred until a later biennium. In its resolution 42/211, the Assembly provides that each statement of programme budget implications and each proposal for revised estimates should contain a precise indication of how those alternatives would be applied in case it is not possible to finance all or part of the additional requirements from the fund.

18. In the annex to its resolution 42/211, the Assembly also specifies that the Secretary-General would prepare and submit a consolidated statement of all programme budget implications and revised estimates considered at that session of the General Assembly and that the amounts therein would correspond to those previously recommended by the Fifth Committee upon its consideration of individual statements and proposals for revised estimates. Should the consolidated amount exceed the balance available in the fund for that year, the Secretary-General would, in his consolidated statement, make proposals for revising the amount so that it would not exceed the available balance. In so doing, the Secretary-General would be guided by the indications of alternatives included in each statement of programme budget implications and in each proposal for revised estimates. The Secretary-General would also take into account any indications of relative urgency that each legislative body might wish to make regarding its resolutions and decisions. Upon consideration of the consolidated statement, the General Assembly would proceed to appropriate the funds necessary under the relevant sections of the programme budget.

19. A review of programme budget implications, revised estimates and related consolidated statements of charges to the contingency fund shows that the Secretary-General has complied with the terms of those resolutions. Programme budget implications and revised estimates include, inter alia, indications of activities that can be accommodated through existing resources, modified, or dealt with in the context of future proposed programme budgets. In the annex to its resolution 42/211, the Assembly specifies that the consolidated statement considered at the respective session of the General Assembly is to be based on the amounts previously recommended by the Fifth Committee upon its consideration of individual statements and proposals for revised estimates, and on any indications of relative urgency that each legislative body might wish to make regarding its resolutions and decisions. In practice, however, and in the absence of such indications from legislative bodies, the consolidated statement is often prepared on the basis of the initial proposals of the Secretary-General and related recommendations of the Advisory Committee on Administrative and Budgetary Questions. Further, where appropriate, in the absence of formal decisions on programme budget implications

and revised estimates under consideration, the Secretary-General has proposed adjustments in the context of the related consolidated statement, bearing in mind the annex to resolution 42/211, in which the Assembly provides that prudent use of the fund requires that it should not be exhausted before the end of the period of use.

20. Nevertheless, recent experience indicates that it has not always proved possible to provide for such additional requirements through the curtailment or deferral of activities or the redeployment of resources from low-priority areas. Instead, it has been necessary for additional amounts to be appropriated for the biennium 2006-2007 in excess of the remaining balance in the contingency fund. While the experience of the current biennium may prove to be an exceptional situation given the ongoing implementation of significant reforms, due care and consideration must continue to be given to the level of the contingency fund within the overall resource levels set out in the context of future budget outlines.

IV. Conclusions and recommendation

21. **Given the recent experience of the utilization of the contingency fund, it is evident that the General Assembly has been willing to approve additional resources in excess of the established level when it is deemed necessary. At the same time, if the contingency fund is to be a meaningful instrument, the guidelines need to be strictly observed. If the contingency fund is to be maintained as a key element of budgetary discipline, it will need to be established at realistic levels consistent with programmatic decisions and mandates. Further, if the overall level of predictability of resources desired by Member States is to be achieved, consideration must continue to be given at the time of the consideration of each budget outline to establishing the contingency fund for the related biennium at a level that would provide for those additional expenditures that the fund would be expected to bear during the period in accordance with General Assembly resolution 41/213. In this respect, it is noteworthy that, while in resolution 61/254, the Assembly set the level of the contingency fund for the biennium 2008-2009 at 0.75 per cent of the preliminary estimate, it also, inter alia, reaffirmed the following:**

(a) **The proposed programme budget outline shall contain an indication of the size of the contingency fund expressed as a percentage of the overall level of resources;**

(b) **The budget outline should provide a greater level of predictability of resources required for the following biennium and promote greater involvement of Member States in the budgetary process, thereby facilitating the broadest possible agreement on the programme budget;**

(c) **The budget proposals of the Secretary-General should reflect resource levels commensurate with mandates for their full, efficient and effective implementation.**

22. **The General Assembly may wish to decide whether the contingency fund for the biennium 2008-2009 should, in line with the proposals contained in the report of the Secretary-General (A/61/576), be increased above the level of 0.75 per cent ($31.5 million) established by resolution 61/254.**

Annex

Requirements to be accommodated to the fullest extent possible and as necessary in the context of the performance reports

Revised estimate: programme budget implications	*Description of decision*	*United States dollars*
Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its resumed organizational and first substantive sessions of 2005 (A/60/396)	By its resolution 60/248, the General Assembly took note of the report of the Secretary-General (A/60/396), and endorsed the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in its report. In paragraph 5 of its report (A/60/7/Add.5), the Advisory Committee was of the opinion that, in view of the relatively minor amount involved, an additional appropriation might not be necessary. It therefore recommended that such amount, if any, as might be required be reported in the first performance report on the proposed programme budget for the biennium 2006-2007.	572 00
Strengthening the United Nations Crime Prevention and Criminal Justice Programme and the role of the Commission on Crime Prevention and Criminal Justice as its governing body (A/C.5/61/10)	In document A/C.5/61/10, the Secretary-General noted that should the General Assembly adopt the draft resolution contained in A/C.5/61/9 and provided that a reconvened session of the Commission on Crime Prevention and Criminal Justice is held between 26 and 30 November 2007, net additional resources totalling $95,800 would be required under the programme budget for the biennium 2006-2007. However, it was envisaged that the net additional requirements would be accommodated within the existing appropriation. Accordingly, no additional appropriation was sought over and above the level of funding approved in the programme budget for the biennium 2006-2007. Should the actual requirements for implementing the provisions of the draft resolution exceed the absorptive capacity of the aforementioned sections, the additional provisions would be reported in the context of the second performance report for the biennium 2006-2007 (see also sect. XI of resolution 61/252).	95 80
Oceans and the law of the sea (A/C.5/61/16)	In its report (A/61/624), the Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General (A/C.5/61/16) and the related report of the Advisory Committee on Administrative and Budgetary Questions (see A/C.5/61/SR.28): (*a*) decided to inform the General Assembly that the adoption of draft resolution A/61/L.30 would not give rise to additional requirements under the programme budget for the biennium 2006-2007; and (b) also decided that any additional resources as might be necessary would be reported in the context of the second performance report on the programme budget for the biennium 2006-2007. In document A/C.5/61/16, the Secretary-General noted that should the General Assembly adopt draft resolution A/61/L.30, additional resources totalling $108,100 would be required under the programme budget for the biennium 2006-2007. However, no additional appropriation was sought over and above the level of funding approved in the programme budget for the biennium 2006-2007, with any actual requirements exceeding the absorptive capacity to be reported in the context of the second performance report for the biennium 2006-2007.	108 10
Administrative and financial implications arising from the report of the United Nations Joint Staff Pension Board (A/61/577)	By its resolution 61/252, the General Assembly took note of the report of the Secretary-General (A/61/577) on the administrative and financial implications arising from the report of the United Nations Joint Staff Pension Board, and requested the Secretary-General to report on any additional requirements arising from the recommendations of the Board in the context of the second performance report on the programme budget for the biennium 2006-2007.	69 40

Revised estimate/ programme budget implication	*Description of decision*	*United States dollars*
Ad Hoc Committee on a Comprehensive and Integral International Convention on the Protection and Promotion of the Rights and Dignity of Persons with Disabilities (A/C.5/61/15)	In its report A/61/623, the Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General (A/C.5/61/15) and the related report of the Advisory Committee on Administrative and Budgetary Questions (see A/C.5/61/SR.28): (a) decided to inform the General Assembly that, should it adopt the draft resolution contained in document A/AC.265/2006/L.8/Rev.1, no immediate financial implications would arise; and (b) also decided that any additional resources, as might be necessary, would be reported in the context of the second performance report on the programme budget for the biennium 2006-2007. In document A/C.5/61/15, the Secretary-General noted it was envisaged that, to the fullest extent possible for the biennium 2006-2007, the estimated expenditures attributable to implementation of the proposed activities under section 23, Human rights ($507,300) and section 28, Management and support services ($6,400) would be met from within existing resources. Any additional expenditures would be reported accordingly in the context of the second performance report for the biennium 2006-2007.	513 700
Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its first, resumed second, and third sessions and its first, second and third special sessions in 2006 (A/61/530 and Add.1)	By its resolution 61/252, the General Assembly took note of the reports of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its first, resumed second, and third sessions and its first, second and third special sessions in 2006, and endorsed the related oral report of the Advisory Committee on Administrative and Budgetary Questions. In paras. 37 and 38 of A/C.5/61/SR.34, the Advisory Committee had noted that, to the fullest extent possible, the requirements would be met from the 2006-2007 programme budget appropriation and reflected, as necessary, in the second performance report for 2006-2007.	3 276 300
Reports of the Secretary-General on the revised estimates resulting from decision S-4/101 adopted by the Human Rights Council at its fourth special session in 2006 (A/61/530/Add.2) and on the revised estimates resulting from resolutions adopted by the Council at its fourth session in 2007 (A/61/530/Add.3)	By its resolution 61/273, the General Assembly endorsed the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (A/61/917). The Advisory Committee recommended that the General Assembly take note of the report of the Secretary-General (A/61/530/Add.2). As noted in the report of the Secretary-General, the adoption of decision S-4/101 gives rise to estimated requirements in the amount of $347,200 for the biennium 2006-2007. It is envisaged that the estimated expenditures will be accommodated from within existing resources under the programme budget for the biennium 2006-2007. The Advisory Committee also recommended that the General Assembly take note of the fact that the implementation of Council resolution 4/8 would give rise to additional requirements in the amount of $360,300 under the programme budget for the biennium 2006-2007, which would be accommodated, to the extent possible, within the existing appropriation, and that the Secretary-General intends to report in the context of the second performance report of the programme budget for the biennium 2006-2007 on any additional requirements (A/61/530/Add.3, sect. IV (a)).	707 500
Commemoration of the two-hundredth anniversary of the abolition of the trans-Atlantic slave trade (Oral statement of programme budget implications on draft resolution A/61/L.28)	The oral statement of programme budget implications arising from draft resolution A/61/L.28 noted that the estimated requirements for the year 2007 would amount to $303,900, and that no provisions had been made under the programme budget for the biennium 2006-2007 for the activities envisaged. The requirements would be accommodated to the fullest extent possible from within the appropriation available under section 27, Public information, of the programme budget for the biennium 2006-2007, and any additional requirements would be reported in the context of the second performance report for the biennium 2006-2007.	303 900

Revised estimate, programme budget implications	Description of decision	United States dollars
Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies (A/C.5/61/17)	In its report (A/61/592/Add.2), the Fifth Committee recommended that the General Assembly, having considered the statement submitted by the Secretary-General of programme budget implications of draft resolution A/C.5/61/L.15 and the related oral report of the Advisory Committee on Administrative and Budgetary Questions: (a) note that, should the Assembly adopt the draft resolution entitled "Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies", the activities requested under the resolution would be added to the programme of work approved in resolution 60/246, under section 28, Management and support service; (b) also note that resource requirements for the activities requested would amount to $1,316,200 gross (or $1,206,300 net) for the biennium 2006-2007 to be accommodated to the fullest extent possible from within the appropriations available under the programme budget, and any additional requirements as may be necessary would be reported in the context of the second performance report for the biennium 2006-2007	1 316 200
Total		**6 962 900**